

5 Further amend by changing the word "board" to "commission" in
6 line 3 of said section; in lines 6 and 7, paragraph 5, of said section,
7 and in line 5, paragraph 7; in line 5, paragraph 8, and in line 16, par-
8 agraph 9, and in line 1, paragraph 14.

1 SEC. 16. Amend section sixty-nine hundred forty-three-c twenty-
2 eight (6943-c28), Code, 1935, by changing the word "board" to "com-
3 mission" in lines 3, 5 and 6 thereof.

1 SEC. 17. Amend section sixty-nine hundred forty-three-c twenty-
2 nine (6943-c29), Code, 1935, by changing the word "board" to "com-
3 mission" in lines 5 and 6 thereof.

1 SEC. 18. Amend section sixty-nine hundred forty-three-c thirty
2 (6943-c30), Code, 1935, by changing the word "board" to "commission"
3 in lines 1, 5 and 8 thereof.

1 SEC. 19. Amend section sixty-nine hundred forty-three-c thirty-
2 one (6943-c31), Code, 1935, by changing the word "board" to "com-
3 mission" in lines 2 and 3 thereof.

1 SEC. 20. Amend section sixty-nine hundred forty-three-c thirty-
2 three (6943-c33), Code, 1935, by changing the word "board" to "com-
3 mission" in line 3 thereof.

1 SEC. 21. Wherever the words "board of assessment and review"
2 or the word "board", referring to the board of assessment and review,
3 appear in said chapter and have not been specifically referred to in
4 this act, the words "board of assessment and review" are hereby
5 changed to "tax commission" and the word "board" is hereby changed
6 to "tax commission" and the code editor is hereby authorized to make
7 said changes.

1 SEC. 22. This act being deemed of immediate importance shall be
2 in full force and effect from and after its passage and publication in
3 the Sioux County Capital, a newspaper published at Orange City,
4 Iowa, and in the News-Telegraph, a newspaper published at Atlantic,
5 Iowa.

Approved March 28, 1939.

I hereby certify that the foregoing act was published in the Sioux County Capital,
Orange City, Iowa, April 6, 1939, and the News-Telegraph, Atlantic, Iowa, April 4, 1939.
EARL G. MILLER, *Secretary of State.*

CHAPTER 175

USE TAX

H. F. 535

AN ACT to amend sections one (1), two (2), five (5), six (6), seven (7), eight (8), nine (9), ten (10), twelve (12), thirteen (13), fourteen (14), fifteen (15), seventeen (17), nineteen (19), twenty (20), twenty-one (21), twenty-two (22), twenty-three (23), and twenty-five (25) of chapter one hundred ninety-eight (198), acts of the Forty-seventh General Assembly, relating to use tax and the collection thereof, and providing for the making of certain changes as authorized in this act.

Be It Enacted by the General Assembly of the State of Iowa:

1 Chapter one hundred ninety-eight (198), Acts of the Forty-seventh
2 General Assembly, is hereby amended as follows:

1 SECTION 1. Section one (1) of said chapter is hereby amended by
2 changing the word "board" to "commission" in line one (1) of sub-
3 section eight (8) thereof.

1 SEC. 2. Section two (2) of said chapter is hereby amended by
2 changing the word "board" to "commission" in line six (6).

1 SEC. 3. Section five (5) of said chapter is hereby amended by
2 changing the word "board" to "commission" in lines four (4) and
3 five (5) of subsection two (2), and in line two (2) of subsection three
4 (3) thereof.

1 SEC. 4. Section six (6) of said chapter is hereby amended by
2 changing the word "board" to "commission" in lines eight (8), twelve
3 (12), fourteen (14), and seventeen (17) thereof.

1 SEC. 5. Section seven (7) of said chapter is hereby amended by
2 changing the word "board" to "commission" in lines two (2) and
3 eight (8) thereof.

1 SEC. 6. Section eight (8) of said chapter is hereby amended by
2 changing the word "board" to "commission" in lines seven (7), eight
3 (8), and nine (9) thereof.

1 SEC. 7. Section nine (9) of said chapter is hereby amended by
2 changing the word "board" to "commission" in lines one (1), four
3 (4), seven (7), and twelve (12) thereof.

1 SEC. 8. Section ten (10) of said chapter is hereby amended by
2 changing the word "board" to "commission" in line six (6) thereof.

1 SEC. 9. Section twelve (12) of said chapter is hereby amended by
2 changing the word "board" to "commission" in lines three (3), seven
3 (7), eight (8), twelve (12), twenty-one (21), and twenty-four (24)
4 thereof.

1 SEC. 10. Section thirteen (13) of said chapter is hereby amended
2 by changing the word "board" to "commission" in lines three (3) and
3 seven (7) thereof.

1 SEC. 11. Section fourteen (14) of said chapter is hereby amended
2 by changing the word "board" to "commission" in lines one (1),
3 eight (8), eleven (11) and twelve (12) thereof.

1 SEC. 12. Section fifteen (15) of said chapter is hereby amended
2 by changing the word "board" to "commission" in lines four (4), five
3 (5), and six (6) thereof.

1 SEC. 13. Section seventeen (17) of said chapter is hereby amended
2 by changing the word "board" to "commission" in lines seven (7),
3 nine (9), and eleven (11) thereof.

1 SEC. 14. Section nineteen (19) of said chapter is hereby amended
2 by changing the word "board" to "commission" in line three (3)
3 thereof.

1 SEC. 15. Section twenty (20) of said chapter is hereby amended
2 by changing the word "board" to "commission" in lines four (4), five
3 (5), and fourteen (14) thereof.

1 SEC. 16. Section twenty-one (21) of said chapter is hereby
2 amended by changing the word "board" to "commission" in lines four
3 (4), five (5), sixteen (16), and twenty-one (21) thereof.

1 SEC. 17. Section twenty-two (22) of said chapter is hereby
2 amended by changing the word "board" to "commission" in lines one
3 (1) and two (2) thereof.

1 SEC. 18. Section twenty-three (23) of said chapter is hereby
2 amended by striking the words ", less cost of collection and adminis-
3 tration," in lines one (1) and two (2) thereof.

1 SEC. 19. Section twenty-five (25) of said chapter is hereby
2 amended by changing the word "treasurer" to "commission" in line
3 ten (10) thereof.

1 SEC. 20. Wherever in the Code, 1935, and amendments thereto,
2 the words, "board of assessment and review" or "board" when refer-
3 ring to the state board of assessment and review are used and not
4 specifically changed by the Acts of the Forty-eighth General Assem-
5 bly, the same are hereby changed to "tax commission" or "commis-
6 sion", as the case may be, and the code editor is authorized to make
7 said changes.

Approved April 12, 1939.

CHAPTER 176

INCOME CORPORATION AND SALES TAX ADMINISTRATION

H. F. 510

AN ACT to amend sections sixty-nine hundred forty-three-f three (6943-f3), sixty-nine hundred forty-three-f nine (6943-f9), sixty-nine hundred forty-three-f fourteen (6943-f14), sixty-nine hundred forty-three-f fifteen (6943-f15), sixty-nine hundred forty-three-f sixteen (6943-f16), sixty-nine hundred forty-three-f seventeen (6943-f17), sixty-nine hundred forty-three f-eighteen (6943-f18), sixty-nine hundred forty-three-f twenty-one (6943-f21), sixty-nine hundred forty-three-f twenty-two (6943-f22), sixty-nine hundred forty-three-f twenty-three (6943-f23), sixty-nine hundred forty-three-f twenty-four (6943-f24), sixty-nine hundred forty-three-f twenty-five (6943-f25), sixty-nine hundred forty-three-f twenty-six (6943-f26), sixty-nine hundred forty-three-f twenty-nine (6943-f29), sixty-nine hundred forty-three-f thirty-two (6943-f32), sixty-nine hundred forty-three-f thirty-three (6943-f33), sixty-nine hundred forty-three-f thirty-six (6943-f36), sixty-nine hundred forty-three-f forty-two (6943-f42), sixty-nine hundred forty-three-f forty-three (6943-f43), sixty-nine hundred forty-three-f forty-five (6943-f45), sixty-nine hundred forty-three-f forty-six (6943-f46), sixty-nine hundred forty-three-f forty-seven (6943-f47), sixty-nine hundred forty-three-f forty-eight (6943-f48), sixty-nine hundred forty-three-f forty-nine (6943-f49), sixty-nine hundred forty-three-f fifty (6943-f50), sixty-nine hundred forty-three-f fifty-three (6943-f53), sixty-nine hundred forty-three-f fifty-four (6943-f54), sixty-nine hundred forty-three-f fifty-five (6943-f55), sixty-nine hundred forty-three-f fifty-six (6943-f56), sixty-nine hundred forty-three-f fifty-seven (6943-f57), sixty-nine hundred forty-three-f fifty-eight (6943-f58), sixty-nine hundred forty-three-f fifty-nine (6943-f59), sixty-nine hundred forty-three-f sixty (6943-f60), sixty-nine hundred forty-three-f sixty-one (6943-f61), sixty-nine hundred forty-